

NEW AND REVISED IMPACT TAXES AND SCHOOL FACILITIES PAYMENT FEES
EFFECTIVE OCTOBER 1, 2014

Additional information on the Impact Tax laws can be found at the following web site:
<http://www.montgomerycountymd.gov/cs/templ.asp?url=/content/council/packet/index.asp>
 Questions concerning impact-tax collections may be directed to MC311 at 240-777-0311.

Applicants for building permits for residential development fees paid on and after October 1, 2014, will be assessed the tax rates below:

Dwelling Type	School Impact Tax Per Dwelling Unit
Single-family detached	\$25,944
Single-family attached	\$19,533
Single Family house surcharge	\$2 per square foot of gross floor area that exceeds 3,500 square feet, to a maximum of 8,500 square feet)
Multifamily (except high-rise)	\$12,345
High-rise	\$5,234
Multifamily senior	\$0

In the event the school cluster has exceeded the 105% school program capacity, applicants will be required to pay a per unit School Facilities payment.

School Type	Cost per student	student generation rate/school level /unit type			
		Single Family Detached [SFD]	Single Family Attached [SFA]	Multi-Family 4 or fewer floors	Multi-Family 5 or more floors
Elementary School Student Generation Rate x Cost of Seat	\$19,439	0.357	0.214	0.146	0.060
Middle School Student Generation Rate x Cost of Seat	\$21,250	0.153	0.082	0.055	0.025
High School Student Generation Rate x Cost of Seat	\$24,375	0.190	0.113	0.077	0.033
ES facilities payment		\$6,940	\$4,160	\$2,838	\$1,166
MS facilities payment		\$3,251	\$1,743	\$1,169	\$531
HS facilities payment		\$4,631	\$2,754	\$1,877	\$804
facilities payment if 3 school levels are over 105% capacity		\$14,822	\$8,657	\$5,884	\$2,501

In addition to the School Impact Tax, applicants for building permits in a residential development must also pay the applicable Transportation Impact Tax.

Building Type	Metro Station	Clarksburg	General
Single-Family detached residential (per dwelling unit)	\$6,754	\$20,258	\$13,506
Single-Family attached residential (per dwelling unit)	\$5,526	\$16,576	\$11,050
Multifamily residential (Garden apartments) (per dwelling unit)	\$4,297	\$12,891	\$8,594
High-rise residential (per dwelling unit)	\$3,069	\$9,209	\$6,138
Multifamily-senior residential (per dwelling unit)	\$1,228	\$3,683	\$2,455
Office (per sq. ft. GFA)	\$6.15	\$14.80	\$12.30
Industrial (per sq. ft. GFA)	\$3.10	\$7.35	\$6.15
Bioscience facility (per sq. ft. GFA)	\$0	\$0	\$0
Retail (per sq. ft. GFA)	\$5.50	\$13.25	\$11.00
Place of worship (per sq. ft. GFA)	\$0.35	\$0.90	\$0.65
Private elementary and secondary school (per sq. ft. GFA)	\$0.45	\$1.30	\$1.00
Hospital (per sq. ft. GFA)	\$0	\$0	\$0
Social Service Agency (per sq. ft. GFA)	\$0	\$0	\$0
Other nonresidential (per sq. ft. GFA)	\$3.10	\$7.35	\$6.15